

2019
RECEIVED

AUG 10 2018

MARION COUNTY CLERK
MARION, KS 66861

CERTIFICATE

To the Clerk of Marion County, State of Kansas

We, the undersigned, officers of

City of Tampa, Kansas

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2019; and
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

		2019 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
Computation to Determine Limit - 2019		2			
Allocation of MVT, RVT, and 16/20M Vch Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	K.S.A.				
General	12-101a	7	72,122	39,425	42.624
Debt Service	10-113				
Library	12-1220				
Sewer		8	52,495	4,646	5.023
Special Highway		9	13,686		
Totals		xxxxxx	138,303	44,071	47.647
Budget Summary		10			County Clerk's Use Only
Neighborhood Revitalization		11			924,959

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

44,071
NO

Nov 1, 2018 Total
Assessed Valuation

Assisted by:
D. Scot Loyd, CPA, CGFM, CFE, CGMA
Jan Nolde, CPA, CFE, CGMA
Address:
Swindoll, Janzen, Hawk & Loyd
123 S. Main
McPherson, KS 67460
Email:
scotloyd@sjhl.com
jannolde@sjhl.com

2018

Date Attested: 8-6-18

Donna Baecher
County Clerk
Erin Pence

Governing Body

City of Tampa, Kansas

2019

Computation to Determine Limit for 2019

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ 42,738
2. Library levy in 2018 budget	- \$ 0
Other tax entity levy in 2018 budget	- \$ 0
3. Net tax levy	\$ 42,738

2019 Budget Percentage Adjustments

4. New improvements for 2018 :	+ 15,575	
5. Increase in personal property for 2018 :		
5a. Personal property 2018	+ 19,152	
5b. Personal property 2017	- 32,176	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2018 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	+ 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2018 :	+ 64	
8. Expiration of property tax abatements	+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ 0	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	15,639	
11. Total estimated valuation July 1, 2018	924,810	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0172	
13. Percentage adjustment increase (12 times 3)	+ \$ 735	
14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)	1.40%	✓
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 598	
16. Total Percentage Adjustments	\$ 1,333	

No assurance is provided.

2019 Revenue Adjustments

17. Property tax revenues for debt service in 2019 budget:		+	0
Property tax revenues for debt service in 2018 budget:		-	0
Increase property tax revenues spent on debt service			0
18. Property tax revenues spent for public building commission and lease payments in the 2019 budget:		+	
(Obligations must have been incurred prior to July 1, 2016)			
(Do not include amounts already reported in debt service levy)			
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	
Increase property tax revenues spent on public building commission and lease payments			0
19. Property tax revenues spent on special assessments in the 2019 budget:		+	
(Do not include amounts already reported in debt service levy)			
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2019 bud:		+	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)			
and loss of funding from Federal sources after January 1, 2017 in the 2019 budget:		+	
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2019 budget:		+	
23. Law enforcement expenses - 2019 budget:		+	
Law enforcement expenses - 2018 budget:		-	
CPI adjustment	1.40%		0
Increased law enforcement expenses in 2019 budget:		+	0
(Do not include building construction or remodeling costs)			
24. Fire protection expenses - 2019 budget:		+	
Fire protection expenses - 2018 budget:		-	
CPI adjustment	1.40%		0
Increased fire protection expense in 2019 budget:		+	0
(Do not include building construction or remodeling costs)			
25. Emergency medical expenses - 2019 budget:		+	
Emergency medical expenses - 2018 budget:		-	
CPI adjustment	1.40%		0
Increased emergency medical expenses in 2019 budget:		+	0
(Do not include building construction or remodeling costs)			
26. Total Revenue Adjustments			0

No assurance is provided.

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	0
29. Total Computed Tax Levy		44,071 ✓

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2015 Tax Levy (Less Levy for other Governmental Units)		None
2016 Tax Levy (Less Levy for other Governmental Units)		None
2017 Tax Levy (Less Levy for other Governmental Units)		None
2018 Tax Levy (Less Levy for other Governmental Units)		None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment of 0.014	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2019 Total Tax Levy (Less Levy for Other Governmental Units) 0

Exemption from Election Requirement No

Other Tests - Lost Valuation Test

Assessed Valuation Loss 0

2019 Tax Levy (Less Levy for other Governmental Units) 0
 2018 Tax Levy (Less Levy for other Governmental Units) 0
 Change in Levy 0

CPI Adjustment 598
 2019 Mill Rate (Less Mills for other Governmental Units) 0

Loss of Assessed Valuation Multiplied by 2019 Mill Rate 0
 Total Adjustment for Loss of Assessed Valuation 598

Exemption from Election Requirement No

No assurance is provided.

City of Tampa, Kansas

2019

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2018	Ad Valorem Levy Tax Year 2017	Allocation for Proposed Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	38,869	5,036	7	144	874	29
Debt Service						
Library						
Sewer	3,869	501	1	14	87	3
TOTAL	42,738	5,537	8	158	961	32

County Treas Motor Vehicle Estimate

5,537

County Treas Recreational Vehicle Estimate

8

County Treas 16/20M Vehicle Estimate

158

County Treas Commercial Vehicle Tax Estimate

196

County Treas Watercraft Tax Estimate

32

Motor Vehicle Factor

0.12956

Recreational Vehicle Factor

0.00019

16/20 Vehicle Factor

0.00370

Commercial Vehicle Factor 0.02249

0.02249

Watercraft Factor

0.00075.

No assurance is provided.

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

***Note:** Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

No assurance is provided.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2018	Date Due			Amount Due 2018		Amount Due 2019	
						Interest	Principal		Interest	Principal	Interest	Principal
General Obligation:												
None												
Total G.O. Bonds					0				0	0	0	0
Revenue Bonds:												
None												
Total Revenue Bonds					0				0	0	0	0
Other:												
Sewer Pond	7/1/2010	7/1/2030	3.50	73,266	46,196	3/1, 9/1	9/1, 9/1		800	3,700	700	3,800
Total Other					46,196				800	3,700	700	3,800
Total Indebtedness					46,196				800	3,700	700	3,800

No assurance is provided.

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2018	Payments Due 2018	Payments Due 2019
None							
				Totals	0	0	0

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	56,870	68,384	18,944
Receipts:			
Ad Valorem Tax	39,732	38,869	XXXXXXXXXXXXXXXXXX
Delinquent Tax	240	100	100
Motor Vehicle Tax	4,977	3,989	5,036
Recreational Vehicle Tax	27	41	7
16/20M Vehicle Tax	149	126	144
Commercial Vehicle Tax	830	3,957	874
Watercraft Tax	33	36	29
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Sales Tax	7,689	7,000	7,000
Hall Rent	3,925	400	400
Franchise Tax	6,118	3,000	3,000
Dog Tags	0	25	25
Beer License	50	0	0
Insurance Dividend	969	0	0
Sale of Real Estate	1,500	0	0
Contributions	315	0	0
In Lieu of Tax (IRB)			
Interest on Idle Funds	58	200	200
Neighborhood Revitalization Rebate	-5,308	-3,933	-3,062
Miscellaneous	47	0	0
Does miscellaneous exceed 10% of Total I			
Total Receipts	61,351	53,810	13,753
Resources Available:	118,221	122,194	32,697
Expenditures:			
Capital Outlay	215	250	5,000
General Government	38,985	30,000	30,000
Street Lights	7,163	6,000	6,000
Repairs	3,474	2,000	2,000
Park	0	2,000	2,000
Streets	0	63,000	0
Cash Forward (2019 column)			27,122
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	49,837	103,250	72,122
Unencumbered Cash Balance Dec 31	68,384	18,944	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	119,040	120,838	72,122
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		72,122
	Tax Required		39,425
	Delinquent Comp Rate: 0.0%		0
	Amount of 2018 Ad Valorem Tax		39,425

Page No. 7

City of Tampa, Kansas

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	26,193	32,115	37,804
Receipts:			
Ad Valorem Tax	3,956	3,869	xxxxxxxxxxxxxxxx
Delinquent Tax	27	0	0
Motor Vehicle Tax	528	397	501
Recreational Vehicle Tax	3	4	1
16/20M Vehicle Tax	17	13	14
Commercial Vehicle Tax	88	394	87
Watercraft Tax	3	4	3
Service Charge	9,886	9,800	9,800
Interest on Idle Funds	38	0	0
Neighborhood Revitalization Rebate	(528)	(392)	-361
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	14,018	14,089	10,045
Resources Available:	40,211	46,204	47,849
Expenditures:			
Personal Services	2,700	2,800	3,000
Commodities	392	400	3,000
Capital Outlay	624	700	1,000
Sewer Pond Debt Payment	4,380	4,500	4,500
Cash Forward (2019 column)			40,995
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	8,096	8,400	52,495
Unencumbered Cash Balance Dec 31	32,115	37,804	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	41,528	42,534	52,495
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			52,495
Tax Required			4,646
Delinquent Comp Rate: 0.0%			0
Amount of 2018 Ad Valorem Tax			4,646

Adopted Budget

0	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2018 Ad Valorem Tax			0

No assurance is provided.

City of Tampa, Kansas

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	5,397	8,026	10,676
Receipts:			
State of Kansas Gas Tax	2,853	2,890	2,900
County Transfers Gas	0	0	0
Connecting Links	110	110	110
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	2,963	3,000	3,010
Resources Available:	8,360	11,026	13,686
Expenditures:			
Street Repair and Maint	334	350	3,000
Cash Forward (2019 column)			10,686
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	334	350	13,686
Unencumbered Cash Balance Dec 31	8,026	10,676	0
2017/2018/2019 Budget Authority Amount	8,783	11,388	13,686

Adopted Budget 0	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amount	0	0	0

No assurance is provided.

2019

NOTICE OF BUDGET HEARING

The governing body of
City of Tampa, Kansas

will meet on August 6, 2018 at 8:00 PM at City Office, Tampa, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Office, Tampa, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of Current Year Estimate for 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate*
General	49,837	50.474	103,250	50.473	72,122	39,425	42.630
Debt Service							
Library							
Sewer	8,096	5.024	8,400	5.024	52,495	4,646	5.024
Special Highway	334		350		13,686		
Totals	58,267	55.498	112,000	55.497	138,303	44,071	47.654
Less: Transfers	0		0		0		
Net Expenditure	58,267		112,000		138,303		
Total Tax Levied	44,342		42,738		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	799,014		770,099		924,810		

Outstanding Indebtedness,

	2016	2017	2018
January 1,	0	0	0
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	55,146	49,437	46,196
Lease Purchase Principal	0	0	0
Total	55,146	49,437	46,196

*Tax rates are expressed in mills

Donna Backhus

City Official Title: City Clerk

No assurance is provided.

Page No.

10

SUMMARY OF SIGNIFICANT ASSUMPTIONS

Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of Management's knowledge and belief, the City's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of July 12, 2018, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the City resides in, to calculate the tax levy needed to support the City's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

1. Receipts and expenditures are received and spent as predicted (hypothetical).
2. Estimates of various taxes to be received as shown on pages 2 and 3, are accurate.
3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains consistent between years under the projection, as shown on the various individual fund presentation pages.
4. There will not be any catastrophic events or circumstances beyond the City's control that would effect the above assumptions.

NOTICE OF BUDGET HEARING

The governing body of

City of Tampa, Kansas

will meet on August 6, 2018 at 8:00 p.m. at City Office, Tampa, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Office, Tampa, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of Current Year Estimate for 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate*
General	49,837	50.474	103,250	50.473	72,122	39,425	42.630
Sewer	8,089	5.024	8,400	5.024	52,495	4,646	5.024
Special Highway	334		350		13,686		
Totals	58,267	55.498	112,000	55.497	138,303	44,071	47.654
Less Transfers	0		0		0		
Net Expenditure	58,267		112,000		138,303		
Total Tax Levied	44,342		42,738				
Assessed Valuation	799,014		770,099		924,810		

Outstanding Indebtedness, January 1,

	2016	2017	2018
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	55,146	49,437	46,196
Lease Purchase Principal	0	0	0
Total	55,146	49,437	46,196

*Tax rates are expressed in mills

Donna Backhus
City Official Title: City Clerk

M-43-3069

